



3014 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 344 S WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DAVID MIKONOWICZ**Title:** SUPERINTENDENT**Office Address:**

344 S WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 537077398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/27/1998**Period covered by most recent audit:** DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID MIKONOWICZ P.E**Title:** SUPERINTENDENT**Office Address:**344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 533959**Telephone:** (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:**

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:BARRY BORCHERT
LORRIE KREBILL, VICE PRESIDENT
JAMES KRUEGER
LUCILLE KRUG, SECRETARY
WILLIAM RITZER, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,220,305	8,522,064	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,839,902	7,325,032	2
Depreciation Expense (403)	428,947	402,896	3
Amortization Expense (404-407)	18,964	7,616	4
Taxes (408)	351,053	346,195	5
Total Operating Expenses	8,638,866	8,081,739	
Net Operating Income	581,439	440,325	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	581,439	440,325	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	699	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	133,843	138,660	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	133,843	139,359	
Total Income	715,282	579,684	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0	6,490	13
Total Miscellaneous Income Deductions	0	6,490	
Income Before Interest Charges	715,282	573,194	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	270,749	287,230	14
Amortization of Debt Discount and Expense (428)	47,771	53,452	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	318,520	340,682	
Net Income	396,762	232,512	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,838,649	4,605,027	20
Balance Transferred from Income (433)	396,762	232,512	21
Miscellaneous Credits to Surplus (434)	0	1,110	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	5,235,411	4,838,649	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MM, Savings, CD's, Restricted Funds, TIF District	133,843	5
Total (Acct. 419):	133,843	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	742,929	8,477,376	0	0	9,220,305	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	5,945			5,945	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	742,929	8,471,431	0	0	9,214,360	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	163,266		163,266	1
Electric operating expenses	128,980		128,980	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,152		9,152	8
Electric utility plant accounts	155,839		155,839	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	99		99	13
Accum. prov. for depreciation of electric plant	3,861		3,861	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	91,314		91,314	19
Total Payroll	552,511	0	552,511	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,493,620	14,708,212	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,389,053	3,978,358	2
Net Utility Plant	11,104,567	10,729,854	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	32,556	35,221	6
Special Funds (125)	1,448,600	1,262,612	7
Total Other Property and Investments	1,481,156	1,297,833	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	434,555	485,548	8
Temporary Cash Investments (132)	903,303	761,604	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	728,490	723,391	11
Other Accounts Receivable (143)	367,620	87,338	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	189,823	285,644	14
Materials and Supplies (150)	328,812	316,226	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,952,603	2,659,751	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	69,674	82,586	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	125,813	156,247	20
Total Deferred Debits	195,487	238,833	
Total Assets and Other Debits	15,733,813	14,926,271	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,167,823	1,187,800	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,235,411	4,838,649	23
Total Proprietary Capital	6,403,234	6,026,449	
LONG-TERM DEBT			
Bonds (221)	4,280,000	4,645,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	4,280,000	4,645,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	658,899	629,580	28
Payables to Municipality (233)	302,121	145,693	29
Customer Deposits (235)	7,315	7,405	30
Taxes Accrued (236)	308,094	304,946	31
Interest Accrued (237)	28,868	30,908	32
Other Current and Accrued Liabilities (238)	90,054	8,628	33
Total Current and Accrued Liabilities	1,395,351	1,127,160	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	108,916	30,985	35
Other Deferred Credits (253)	428,417	364,926	36
Total Deferred Credits	537,333	395,911	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)		40,792	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	40,792	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,117,895	2,690,959	41
Total Liabilities and Other Credits	15,733,813	14,926,271	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,928,575	0	0	10,536,317	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				5,880	7
Utility Plant Acquisition Adjustments (108)				22,848	8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,928,575	0	0	10,565,045	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	948,245	0	0	3,440,808	10
Total Accumulated Provision	948,245	0	0	3,440,808	
Net Utility Plant	3,980,330	0	0	7,124,237	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	870,976	3,107,382			3,978,358	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,658	352,289			428,947	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,441				8,441	6
Accruals charged other						7
accounts (specify):						8
CLEARING/PLANT PURCH WPL	9,223	36,272			45,495	9
Salvage	1,359	79,717			81,076	10
Other credits (specify):						11
					0	12
Total credits	95,681	468,278	0	0	563,959	13
Debits during year						14
Book cost of plant retired	18,309	130,846			149,155	15
Cost of removal	103	4,006			4,109	16
Other debits (specify):						17
					0	18
Total debits	18,412	134,852	0	0	153,264	19
Balance End of Year	948,245	3,440,808	0	0	4,389,053	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			296,677		296,677	283,569	2
Total Electric Utility					296,677	283,569	

Account	Total End of Year	Amount Prior Year	
Electric utility total	296,677	283,569	1
Water utility	32,135	32,657	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	328,812	316,226	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 BONDS	8,087	181	44,648	1
1993 BONDS	4,825	181	25,026	2
Total			69,674	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,187,800	1
Changes during year (explain):		
Correction of 1996 Street Light Addition Billed to City	(19,977)	2
Balance end of year	1,167,823	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 MORTGAGE REVENUE BOND B	02/01/1992	10/01/2002	4.00%	500,000	1
1992 MORTGAGE REVENUE BOND A	02/01/1992	12/01/2007	4.00%	2,670,000	2
1993 MORTGAGE REVENUE BOND	10/01/1993	12/01/2006	3.00%	1,110,000	3
Total Bonds (Account 221):				4,280,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	304,946	1
Accruals:		
Charged water department expense	98,446	2
Charged electric department expense	252,607	3
Charged sewer department expense	5,765	4
Other (explain):		
NONE		5
Total Accruals and other credits	356,818	
Taxes paid during year:		
County, state and local taxes	306,277	6
Social Security taxes	31,001	7
PSC Remainder Assessment	16,392	8
Other (explain):		
NONE		9
Total payments and other debits	353,670	
Balance end of year	308,094	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	23,996	215,891	217,895	21,992	1
1993 MORTGAGE REVENUE BOND	4,558	54,365	54,690	4,233	2
Subtotal	28,554	270,256	272,585	26,225	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CUSTOMER DEPOSITS	2,354	493	204	2,643	4
Subtotal	2,354	493	204	2,643	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	30,908	270,749	272,789	28,868	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,699,863	991,096				2,690,959	1
Add credits during year:							
For Services	38,104					38,104	2
For Mains	194,293					194,293	3
Other (specify):							
LINE EXTENSIONS		169,162				169,162	4
HYDRANTS	25,377					25,377	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,957,637	1,160,258	0	0	0	3,117,895	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	32,556	2
Total (Acct. 124):	32,556	
Special Funds (125):		
WATER BOND & INTEREST REDEMPTION	337,484	3
WATER BOND RESERVE	129,218	4
ELECTRIC BOND & INTEREST REDEMPTION	251,848	5
ELECTRIC BOND RESERVE	410,700	6
ELECTRIC CONSTRUCTION	149,205	7
HEALTH INSURANCE RESERVE	170,145	8
Total (Acct. 125):	1,448,600	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,429	10
Electric	685,061	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	728,490	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	68,465	14
Merchandising, jobbing and contract work		15
Other (specify):		
Line Extensions Etc. Billed in Dec.	299,155	16
Total (Acct. 143):	367,620	
Receivables from Municipality (145):		
Fire Protection	156,741	17
Miscellaneous City Billings	33,082	18
Total (Acct. 145):	189,823	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Unamortized Loss on Reacquired Debt	23,190	21
Demand Side Management Costs	102,623	22
Total (Acct. 183):	125,813	
Payables to Municipality (233):		
Deposits Made by City in Utility Bond Account	206,117	23
Sewer Billings & Misc.	96,004	24
Total (Acct. 233):	302,121	
Other Deferred Credits (253):		
City payment in Bond Account	33,509	25
Demand Side Management Accruals	394,908	26
Total (Acct. 253):	428,417	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,777,174	10,273,136	0	0	15,050,310	1
Materials and Supplies	32,396	290,123	0	0	322,519	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	909,610	3,274,095	0	0	4,183,705	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,828,750	1,075,677	0	0	2,904,427	6
Other (specify):					0	7
Average Net Rate Base	2,071,210	6,213,487	0	0	8,284,697	
Net Operating Income	236,851	344,588	0	0	581,439	8
Net Operating Income as a percent of						
Average Net Rate Base	11.44%	5.55%	N/A	N/A	7.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,177,811	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,037,030	3
Other (Specify):		4
Total Average Proprietary Capital	6,214,841	
Net Income		
Net Income	396,762	5
Percent Return on Proprietary Capital	6.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

ON BOTH 1992 BONDS THERE IS A VARIABLE INTEREST RATE OF 4.2% - 6.9%

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	730,700	1
Total Sales of Water	730,700	
Other Operating Revenues		
Forfeited Discounts (470)	1,448	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,781	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,229	
Total Operating Revenues	742,929	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,226	8
Pumping Expenses (620-625)	105,938	9
Water Treatment Expenses (630-635)	26,078	10
Transmission and Distribution Expenses (640-655)	92,938	11
Customer Accounts Expenses (901-904)	30,598	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,196	14
Total Operation and Maintenance Expenses	330,974	
Other Operating Expenses		
Depreciation Expense (403)	76,658	15
Amortization Expense (404-407)		16
Taxes (408)	98,446	17
Total Other Operating Expenses	175,104	
Total Operating Expenses	506,078	
NET OPERATING INCOME	236,851	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,353	122,814	211,749	4
Commercial	346	78,644	95,122	5
Industrial	29	423,159	232,437	6
Total Metered Sales to General Customers (461)	2,728	624,617	539,308	
Private Fire Protection Service (462)	39		17,612	7
Public Fire Protection Service (463)			156,790	8
Other Sales to Public Authorities (464)	45	12,198	16,990	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,812	636,815	730,700	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	156,790	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	156,790	
Forfeited Discounts (470):		
Customer late payment charges	1,448	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,448	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,653	10
Other (specify):		
Water Flushing Sewers	2,128	11
Total Other Water Revenues (474)	10,781	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,226	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	6,226	
PUMPING EXPENSES		
Operation Labor (620)	24,048	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,157	7
Operation Supplies and Expenses (623)	8,317	8
Maintenance of Pumping Plant (625)	35,416	9
Total Pumping Expenses	105,938	
WATER TREATMENT EXPENSES		
Operation Labor (630)	733	10
Chemicals (631)	23,133	11
Operation Supplies and Expenses (632)	1,922	12
Maintenance of Water Treatment Plant (635)	290	13
Total Water Treatment Expenses	26,078	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	46,180	14
Operation Supplies and Expenses (641)	6,746	15
Maintenance of Distribution Reservoirs and Standpipes (650)	900	16
Maintenance of Mains (651)	13,221	17
Maintenance of Services (652)	10,386	18
Maintenance of Meters (653)	4,657	19
Maintenance of Hydrants (654)	9,824	20
Maintenance of Other Plant (655)	1,024	21
Total Transmission and Distribution Expenses	92,938	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,363	22
Accounting and Collecting Labor (902)	18,242	23
Supplies and Expenses (903)	2,315	24
Uncollectible Accounts (904)	678	25
Total Customer Accounts Expenses	30,598	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,683	27
Office Supplies and Expenses (921)	905	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)		30
Property Insurance (924)	421	31
Injuries and Damages (925)	7,465	32
Employee Pensions and Benefits (926)	25,470	33
Regulatory Commission Expenses (928)	94	34
Miscellaneous General Expenses (930)	7,158	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	69,196	
Total Operation and Maintenance Expenses	330,974	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		93,784	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,765	2
Net property tax equivalent		88,019	
Social Security		4,655	3
PSC Remainder Assessment		5,772	4
Other (specify): NONE			5
Total tax expense		98,446	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		5.083000				3
County tax rate	mills		0.238000				4
Local tax rate	mills		11.960000				5
School tax rate	mills		11.704000				6
Voc. school tax rate	mills		1.772000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.757000				10
Less: state credit	mills		1.742000				11
Net tax rate	mills		29.015000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.960000				14
Combined School Tax Rate	mills		13.476000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.436000				17
Total Tax Rate	mills		30.757000				18
Ratio of Local and School Tax to Total	dec.		0.826999				19
Total tax net of state credit	mills		29.015000				20
Net Local and School Tax Rate	mills		23.995368				21
Utility Plant, Jan. 1	\$	4,625,773	4,625,773				22
Materials & Supplies	\$	32,657	32,657				23
Subtotal	\$	4,658,430	4,658,430				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	4,658,430	4,658,430				26
Assessment Ratio	dec.		0.839000				27
Assessed Value	\$	3,908,423	3,908,423				28
Net Local & School Rate	mills		23.995368				29
Tax Equiv. Computed for Current Year	\$	93,784	93,784				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	93,784					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	192,134		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	198,236	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	106,008	7,347	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	177,071	25,933	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	2,045		20
Total Pumping Plant	285,280	33,280	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,992		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			192,134	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	198,236	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	500		112,855	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,736		192,268	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			2,045	20
Total Pumping Plant	11,236	0	307,324	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,992	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,842		26
Transmission and Distribution Mains (343)	2,589,643	194,180	27
Fire Mains (344)			28
Services (345)	431,465	32,014	29
Meters (346)	327,539	22,050	30
Hydrants (348)	236,869	25,377	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	3,970,831	273,621	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,099		35
Computer Equipment (391.1)	13,700		36
Transportation Equipment (392)	37,292	13,651	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	18,406	558	39
Laboratory Equipment (395)	1,802		40
Power Operated Equipment (396)	74,923		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	2,407		44
Other Tangible Property (399)			45
Total General Plant	151,629	14,209	
Total utility plant in service directly assignable	4,625,773	321,110	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,625,773	321,110	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			373,842	26
Transmission and Distribution Mains (343)			2,783,823	27
Fire Mains (344)			0	28
Services (345)	1,186		462,293	29
Meters (346)	5,886		343,703	30
Hydrants (348)			262,246	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	7,072	0	4,237,380	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,099	35
Computer Equipment (391.1)			13,700	36
Transportation Equipment (392)			50,943	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			18,964	39
Laboratory Equipment (395)			1,802	40
Power Operated Equipment (396)			74,923	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,407	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	165,838	
Total utility plant in service directly assignable	18,308	0	4,928,575	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	18,308	0	4,928,575	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		69,147		69,147	1
February		51,008		51,008	2
March		53,064		53,064	3
April		47,945		47,945	4
May		51,042		51,042	5
June		60,402		60,402	6
July		67,022		67,022	7
August		72,960		72,960	8
September		78,260		78,260	9
October		71,150		71,150	10
November		45,568		45,568	11
December		46,121		46,121	12
Total for year	0	713,689	0	713,689	
Less: Measured or estimated water used in main flushing and water treatment during year				41	13
Less: Other utility use				865	14
Other utility use explanation:					15
RINK, POOL, BUTTERFEST, PARKS, SOCCER FIELD, LITTLE LEAGUE					
Water pumped into distribution system				712,783	16
Less: Water sold				636,815	17
Losses and unaccounted for				75,968	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
FIRES AND FIRE DRILLS ARE NOT ACCOUNTED FOR					
Maximum gallons pumped by all methods in any one day during reporting year				3,590	21
Date of maximum: 3/3/1997					22
Cause of maximum:					23
HOT TEMPERATURE, CANNING FACTORY AT MAX					
Minimum gallons pumped by all methods in any one day during reporting year				700	24
Date of minimum: 12/13/1997					25
Total KWH used for pumping for the year				745,250	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-POWER HOUSE	2 - GRANITE AVENUE	3 - MYRTLE	1
Location	S WEBB AVENUE	GRANITE AVENUE	MYRTLE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1981	1982	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	285	500	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	10
Year Installed	1981	1982	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 - LUCKY	5 - DOLLY	6 - NISHAN	14
Location	LUCKY STREET	S PARK STREET	8TH. STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1966	1900	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	715	560	1,060	21
Pump Motor or Standby Engine Mfr	US	US	GENERAL ELECTRIC	23
Year Installed	1966	1900	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SSURE BOOSTER STATION			1
Location	19TH. STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CORNELL			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	50			8
Pump Motor or Standby Engine Mfr	CORNELL			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 - WEBB WATER TOWER	2 - 14TH. STREET	3 - MOYER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1939	1972	1983	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	137	137	137	9
				10
Total capacity in gallons	200,000	500,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.8000	5.8000	5.8000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	322				322
M	D	4.000	35,540				35,540
M	D	6.000	98,025	657			98,682
M	S	6.000	60				60
P	D	6.000	1,177				1,177
M	D	8.000	46,902	5,022			51,924
M	S	8.000	110				110
M	T	8.000	450				450
P	D	8.000	7,004				7,004
M	D	10.000	38,282	1,751			40,033
M	S	10.000	150				150
M	T	10.000	200				200
M	D	12.000	28,709	1,517			30,226
M	T	12.000	100				100
P	D	12.000	1,800				1,800
Total Within Municipality			258,831	8,947	0	0	267,778
Total Utility			258,831	8,947	0	0	267,778

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,912	1	28		1,885		1
M	1.000	513	43			556		2
M	1.250	38				38		3
M	1.500	38	8			46		4
M	2.000	86	5			91		5
M	3.000	5				5		6
M	4.000	13				13		7
M	6.000	31	1			32		8
M	8.000	7	1			8		9
M	10.000	2				2		10
Total Utility		2,645	59	28	0	2,676	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,455	122	89		2,488	156	1
0.750	181	12	3		190	8	2
1.000	101	6	2		105	2	3
1.250	7		1		6		4
1.500	38	3	2		39	3	5
2.000	51	3	3		51	4	6
3.000	14	1			15		7
4.000	10				10		8
6.000	5				5		9
Total:	2,862	147	100	0	2,909	173	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,186	200	1	11		90	2,488	1
0.750	140	34	2	2		12	190	2
1.000	25	47	6	7		20	105	3
1.250	1	5					6	4
1.500	1	27	4	2		5	39	5
2.000		25	6	15		5	51	6
3.000		6	3	4		2	15	7
4.000		2	4	2		2	10	8
6.000			3	2			5	9
Total:	2,353	346	29	45	0	136	2,909	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	396	20			416	2
Total Fire Hydrants	396	20	0	0	416	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	398
Number of distribution system valves end of year:	933
Number of distribution valves operated during year:	419

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT - INCLUDES PUMP AND ENGINE REHABILITATION AT
WELL 3

Water Services (Page W-16)

FOR UTILITY RECORDS IT SHOULD BE BROKEN DOWN FOR EACH TYPE OF PIPE AND EACH
SIZE, 3/4 COPPER - 3/4 GALV IRON. IF THERE IS AN ERROR, IT WOULD BE MUCH
HARDER TO FIND.

Hydrants and Distribution System Valves (Page W-18)

WE HAVE 6" AND 4" FIRE HYDRANTS FOR RECORDS THERE SHOULD BE A PLACE TO
RECORD
BOTH SIZE OF HYDRANTS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,447,199	1
Total Sales of Electricity	8,447,199	
Other Operating Revenues		
Forfeited Discounts (450)	9,205	2
Miscellaneous Service Revenues (451)	1,280	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	10,843	5
Interdepartmental Rents (455)	5,945	6
Other Electric Revenues (456)	2,904	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	30,177	
Total Operating Revenues	8,477,376	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	6,803,399	9
Transmission Expenses (550-553)	18,033	10
Distribution Expenses (560-576)	191,784	11
Customer Accounts Expenses (901-904)	85,658	12
Sales Expenses (910)	97,198	13
Administrative and General Expenses (920-935)	312,856	14
Total Operation and Maintenance Expenses	7,508,928	
Other Expenses		
Depreciation Expense (403)	352,289	15
Amortization Expense (404-407)	18,964	16
Taxes (408)	252,607	17
Total Other Expenses	623,860	
Total Operating Expenses	8,132,788	
NET OPERATING INCOME	344,588	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Late Payment Charges	9,205	1
Total Forfeited Discounts (450)	9,205	
Miscellaneous Service Revenues (451):		
Reconnect Charges	1,280	2
Total Miscellaneous Service Revenues (451)	1,280	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Contact Rental 1996 & 1997	10,843	4
Total Rent from Electric Property (454)	10,843	
Interdepartmental Rents (455):		
Rent Charged to Water Department	5,945	5
Total Interdepartmental Rents (455)	5,945	
Other Electric Revenues (456):		
WP&L Early Payments Discount, Sales Tax Discount	2,904	6
Total Other Electric Revenues (456)	2,904	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	6,803,399	15
Other Expenses (546)		16
Total Other Power Supply Expenses	6,803,399	
Total Power Production Expenses	6,803,399	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	61	17
Operation Supplies and Expenses (551)	17,898	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	74	19
Total Transmission Expenses	18,033	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	7,289	20
Line and Station Labor (561)	3,975	21
Line and Station Supplies and Expenses (562)	20,524	22
Street Lighting and Signal System Expenses (565)	250	23
Meter Expenses (566)	7,228	24
Customer Installations Expenses (567)	192	25
Miscellaneous Distribution Expenses (569)	21,295	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	111,780	28
Maintenance of Line Transformers (573)	506	29
Maintenance of Street Lighting and Signal Systems (574)	18,611	30
Maintenance of Meters (575)	134	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	191,784	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	21,273	33
Accounting and Collecting Labor (902)	40,297	34
Supplies and Expenses (903)	20,154	35
Uncollectible Accounts (904)	3,934	36
Total Customer Accounts Expenses	85,658	
SALES EXPENSES		
Sales Expenses (910)	97,198	37
Total Sales Expenses	97,198	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,561	38
Office Supplies and Expenses (921)	25,711	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	126,598	41
Property Insurance (924)	2,756	42
Injuries and Damages (925)	11,380	43
Employee Pensions and Benefits (926)	87,742	44
Regulatory Commission Expenses (928)	11,571	45
Miscellaneous General Expenses (930)	14,016	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	521	48
Total Administrative and General Expenses	312,856	
Total Operation and Maintenance Expenses	7,508,928	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		214,311	1
Social Security		26,346	2
Wisconsin Gross Receipts Tax		1,330	3
PSC Remainder Assessment		10,620	4
Other (specify): NONE			5
Total tax expense		252,607	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		5.083000				3
County tax rate	mills		0.238000				4
Local tax rate	mills		11.960000				5
School tax rate	mills		11.704000				6
Voc. school tax rate	mills		1.772000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		30.757000				10
Less: state credit	mills		1.742000				11
Net tax rate	mills		29.015000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.960000				14
Combined School Tax Rate	mills		13.476000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.436000				17
Total Tax Rate	mills		30.757000				18
Ratio of Local and School Tax to Total	dec.		0.826999				19
Total tax net of state credit	mills		29.015000				20
Net Local and School Tax Rate	mills		23.995368				21
Utility Plant, Jan. 1	\$	10,051,976	10,051,976				22
Materials & Supplies	\$	283,569	283,569				23
Subtotal	\$	10,335,545	10,335,545				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	10,317,005	10,317,005				26
Assessment Ratio	dec.		0.839000				27
Assessed Value	\$	8,655,967	8,655,967				28
Net Local & School Rate	mills		23.995368				29
Tax Equiv. Computed for Current Year	\$	207,703	207,703				30
Tax Equivalent per 1994 PSC Report	\$	214,311					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	214,311					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
TRANSMISSION PLANT		
Land and Land Rights (350)	1,290	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,728		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	87,274		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	642,952	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	15,844	5,000	34
Structures and Improvements (361)	15,600	13,870	35
Station Equipment (362)	2,363,616		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	748,671	54,618	38
Overhead Conductors and Devices (365)	849,198	89,007	39
Underground Conduit (366)	90,126	16,816	40
Underground Conductors and Devices (367)	1,994,761	164,299	41
Line Transformers (368)	1,352,191	86,703	42
Services (369)	455,315	47,564	43
Meters (370)	294,982	49,227	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	412,744	45,248	47
Total Distribution Plant	8,600,900	572,352	
GENERAL PLANT			
Land and Land Rights (389)	13,481		48
Structures and Improvements (390)	198,319		49
Office Furniture and Equipment (391)	48,180	686	50
Computer Equipment (391.1)	133,734	3,664	51
Transportation Equipment (392)	76,822		52
Stores Equipment (393)	3,307		53
Tools, Shop and Garage Equipment (394)	38,320	5,432	54
Laboratory Equipment (395)	4,552	8,372	55
Power Operated Equipment (396)	238,036	54,102	56
Communication Equipment (397)	11,352	12,597	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			132,728	28
Poles and Fixtures (355)			176,065	29
Overhead Conductors and Devices (356)			87,274	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	642,952	
DISTRIBUTION PLANT				
Land and Land Rights (360)			20,844	34
Structures and Improvements (361)			29,470	35
Station Equipment (362)	49,057		2,314,559	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	7,357		795,932	38
Overhead Conductors and Devices (365)	11,632		926,573	39
Underground Conduit (366)	419		106,523	40
Underground Conductors and Devices (367)	5,545		2,153,515	41
Line Transformers (368)	2,501		1,436,393	42
Services (369)	1,004		501,875	43
Meters (370)	995		343,214	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,461		456,531	47
Total Distribution Plant	79,971	0	9,093,281	
GENERAL PLANT				
Land and Land Rights (389)			13,481	48
Structures and Improvements (390)			198,319	49
Office Furniture and Equipment (391)	295		48,571	50
Computer Equipment (391.1)			137,398	51
Transportation Equipment (392)			76,822	52
Stores Equipment (393)			3,307	53
Tools, Shop and Garage Equipment (394)			43,752	54
Laboratory Equipment (395)			12,924	55
Power Operated Equipment (396)	50,577		241,561	56
Communication Equipment (397)			23,949	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	766,103	84,853
Total utility plant in service directly assignable	10,009,955	657,205
<u>Common Utility Plant Allocated to Electric Department</u>		60
 Total utility plant in service	 10,009,955	 657,205

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	50,872	0	800,084
Total utility plant in service directly assignable	130,843	0	10,536,317
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	130,843	0	10,536,317

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	1.60	52.97	1
7.2/12.5 kV (12kV)	1.00	13.00	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		3.67	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	28	8
Total	31	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	9	12
Total	9	13
Total customers on rural lines at end of year	40	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	32,959	Thursday	01/16/1997	13:00	18,326
February	02	32,382	Saturday	02/01/1997	12:00	16,758
March	03	31,174	Wednesday	03/05/1997	11:00	16,856
April	04	31,374	Tuesday	04/08/1997	10:00	15,428
May	05	30,185	Tuesday	05/20/1997	11:00	15,008
June	06	34,834	Monday	06/23/1997	17:00	15,896
July	07	35,065	Thursday	07/24/1997	13:00	16,751
August	08	33,450	Monday	08/04/1997	14:00	16,632
September	09	33,579	Friday	09/19/1997	15:00	17,682
October	10	33,879	Wednesday	10/08/1997	12:00	17,332
November	11	31,756	Thursday	11/13/1997	10:00	16,674
December	12	32,621	Monday	12/22/1997	12:00	17,486
Total		393,258				200,829
System Name						

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		200,830	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		200,830	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		193,438	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		193,438	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		7,392	27
Total Energy Losses		7,392	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.6807%	29
Total Disposition of Energy		200,830	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL RESIDENTIAL	FG1	40	377	1
RESIDENTIAL	RG1	3,199	28,267	2
Total Sales for Residential Sales		3,239	28,644	
Commercial & Industrial				
COMMERCIAL & WHOLESALE	CG1	520	13,472	3
SMALL POWER	CP1	34	9,521	4
LARGE POWER	CP2	25	56,288	5
INDUSTRIAL POWER	CP3	1	84,638	6
DUSK TO DAWN	MS2	59	38	7
Total Sales for Commercial & Industrial		639	163,957	
Public Street & Highway Lighting				
STREET LIGHTING	MS1	1	804	8
Total Sales for Public Street & Highway Lighting		1	804	
Sales for Resale				
INTERDEPARTMENTAL	MP1	1	975	9
Total Sales for Sales for Resale		1	975	
TOTAL SALES FOR ELECTRICITY		3,880	194,380	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		20,525	(1,285)	19,240	1
		1,551,261	(98,042)	1,453,219	2
0	0	1,571,786	(99,327)	1,472,459	
		818,522	(46,219)	772,303	3
		485,187	(32,345)	452,842	4
		2,545,770	(167,054)	2,378,716	5
		3,503,581	(260,572)	3,243,009	6
		3,887	(116)	3,771	7
0	0	7,356,947	(506,306)	6,850,641	
		77,005	(2,501)	74,504	8
0	0	77,005	(2,501)	74,504	
		52,195	(2,600)	49,595	9
0	0	52,195	(2,600)	49,595	
0	0	9,057,933	(610,734)	8,447,199	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	SCONSIN POWER & LI		1
Point of Delivery	Utility substation		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	69 KV		4
Point of Metering	WP&L Sub station		5
Total of 12 Monthly Maximum Demands -- kW	393,258		6
Average load factor	69.9565%		7
Total Cost of Purchased Power	6,803,399		8
Average cost per kWh	0.0339		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	8,502	9,824	12
February	8,599	8,159	13
March	8,369	8,487	14
April	7,965	7,463	15
May	7,834	7,174	16
June	7,799	8,097	17
July	8,551	8,201	18
August	8,539	8,093	19
September	8,615	9,067	20
October	9,120	8,212	21
November	8,447	8,227	22
December	8,387	9,099	23
Total kWh (000)	100,727	100,103	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)

NONE

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	#1 - MAIN	GREDE	INDUSTRY A	INDUSTRY B	NORTH	1
Voltage--High Side	69,000	69	69	69,000	69	2
Voltage--Low Side	4	4	12	4	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	2	0	0	0	0	6
15-Minute Maximum Demand in kW		8,926				7
Dt and Hr of Such Maximum Demand		08/28/1997				8
		12:00				9
Kwh Output		54,316,836				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	WASHBURN					16
Voltage--High Side	69					17
Voltage--Low Side	4					18
Num. of Main Transformers in Operation	1					19
Capacity of Transformers in kVA	5,000					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,023	977	100,776	1
Acquired during year	126	25	6,705	2
Total	4,149	1,002	107,481	3
Retired during year	36	8	293	4
Sales, transfers or adjustments increase (decrease)	(4)	0		5
Number end of year	4,109	994	107,188	6
Number end of year accounted for as follows:				7
In customers' use	3,855	792	78,584	8
In utility's use	22	21	803	9
Inactive transformers on system		0		10
Locked meters on customers' premises	37			11
In stock	195	181	27,801	12
Total end of year	4,109	994	107,188	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	69	67,416	1
Sodium Vapor	100	7	3,866	2
Sodium Vapor	150	150	122,979	3
Sodium Vapor	175	4	3,398	4
Sodium Vapor	400	39	77,866	5
Total		269	275,525	
Ornamental				
Incandescent	300	4	5,096	6
Mercury Vapor	175	9	8,793	7
Sodium Vapor	70	128	54,374	8
Sodium Vapor	150	199	163,153	9
Sodium Vapor	400	141	281,515	10
Total		481	512,931	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

OUTSIDE SERVICES - INCLUDES \$94,534 PAID TO MUNICIPAL WHOLESALE POWER GROUP
FOR WISCONSIN POWER & LIGHT MERGER.

Monthly Peak Demand and Energy Usage (Page E-10)

FEBRUARY DATE WAS ACTUALLY 01/28/97 DUE TO BILLING CYCLE
JULY DATE WAS ACTUALLY 06/24/97 DUE TO BILLING CYCLE

Sales of Electricity by Rate Schedule (Page E-12)

WHEN ENTERED ON THE COMPUTER, RESIDENTIAL RG1 WAS ENTERED ON THE FIRST LINE.
RURAL RESIDENTIAL WAS ENTERED ON THE SECOND LINE

Substation Equipment (Page E-21)

ONE 5,000 KVA TRANSFORMER AT MAIN SUB - NOT IN USE

DUAL VOLTAGE - INDUSTRIAL SUB

Electric Distribution Meters & Line Transformers (Page E-22)

RETIRED DURING THE YEAR ACTUAL WAS 293.5

IN UTILITY USE IS 802.5

Street Lighting Equipment (Page E-23)

BILLED 804,169 KW'S

ESTIMATED - BASED ON LAMP USEAGE PER DOCUMENT -SOME NOT METERED
